2024
SUSTAINABILITY REPORT

KimForest
金萬林企業股份有限公司

Gene on Link

Stock Code：6645

2024 Sustainability Report

KIMFOREST ENTERPRISE CO., LTD

Publication Date: August 1, 2025

Report Webpage: www.kimforest.com

ESG Information Disclosure (Filing): http://mops.twse.com.tw

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1. Report Information

1.01 Message from the Chairman

In recent years, the government's strong push for nationwide precision-medicine policies has underscored the country's emphasis on preventive care and personalized health, while accelerating transformation and upgrading across the healthcare industry. Guided by our founding commitment to "Protect Health with Technology," KimForest Enterprise actively invests in precision-diagnostic services—from genetic testing and pharmacogenomic response prediction to early warnings of health risks—striving to deliver scientific, reliable, and forward-looking solutions.

We recognize that only continuous innovation and breakthroughs enable steady progress in a rapidly changing industry. Beyond launching comprehensive genetic testing panels and continually securing LDTS certifications, we have adopted world-class high-throughput sequencing platforms and integrated AI algorithms to strengthen our R&D and clinical applications in rare diseases, oncology, and preventive medicine. Although 2024 remained a period of sustained investment, our revenue grew solidly, reflecting strong market recognition of our service quality and professional capability.

As a biotech company with genuine R&D depth and testing capacity, KimForest is not only a distributor of instruments and reagents—it is also a practitioner of precision health through laboratory technologies and services. With our NGS platform deployment and scale of application, we were recognized in 2024 as having the most NGS testing items among LDTS laboratories in Taiwan—both an affirmation of our technical strength and a milestone in our pursuit of excellence.

Looking ahead, we will further embed ESG principles into our corporate culture. Whether advancing energy conservation and sustainable procurement in operations or fostering a friendly workplace and continuous-learning mechanisms in talent development, we aspire to be a company that contributes to society, is accountable to the environment, and keeps its promises to

employees.

KimForest's vision is not only to be a key driver of Taiwan's precision-medicine sector, but also to realize the mission of "giving everyone the right to choose health" through the power of science. We will continue to deepen our core technologies, expand medical collaborations, and strengthen sustainability resilience—working with stakeholders to create a healthier, more sustainable future.

Wu Pin-Tsung

Chairman

1.02 About the Company

- Company Profile

KimForest Enterprise Co., Ltd. (KimForest) is a leading brand in Taiwan's biotech and medical sector. For nearly two decades, we have focused on the molecular diagnostics market, transforming clinical testing experience into actionable clinical decision-support tools and data analytics. We have built dual platforms in genomics and metabolomics under the principle of "Global Standards, Local Service," dedicated to safeguarding public health with top-tier products and solutions.

In 2014, we founded the Gene On Link Bioinformatics R&D Center, followed in 2015 by the Gene On Link Precision Medicine Division, which began offering customized next-generation sequencing (NGS) analysis for oncology samples. Working with multiple hospitals and health-check centers across Taiwan, we provide end-to-end services—from NGS testing and bioinformatics analysis to pre-/post-test consultation—continuously innovating and investing in R&D to build one of Taiwan's most diverse oncology case and clinical research databases.

In 2022, KimForest invested NT$30 million to establish a metabolomics core laboratory centered on mass spectrometry, enabling hospitals and research institutes to conduct more precise and effective metabolomic analyses. We also procured Illumina's NovaSeq 6000 high-throughput sequencer, setting a new benchmark in large-scale sequencing and empowering clinical research teams.

KimForest is a key distributor of scientific instruments and consumables in Taiwan, representing and supplying equipment and reagents essential for new drug development. Our goal is to introduce the most reliable, cutting-edge technologies in step with global advances. Recognizing the trend toward personalized oncology care, we champion NGS to promote "precision medicine everyone can afford," helping patients access optimal treatment earlier to improve survival and outcomes. We are committed to a patient-centric, data-driven model of innovation that advances precision health in practice.

- Organization Information

Organization Name	KimForest Enterprise Co., Ltd.
Company Type	Listed company (Emerging Board)
Stock Code	6645
Chairman	Wu Pin-Tsung
General Manager	Yang Wen-Ming
Incorporation Date	August 6, 2004
Headquarters	Xizhi District, New Taipei City, Taiwan
Industry	Biotech & Healthcare
Main Products and Services	Biomedical products and integrated precision-medicine services
Paid-in Capital	608,641 (NTD thousands)
Net Sales	501,527 (NTD thousands)
Employees	130
Operating Country	Republic of China (Taiwan)
Head Office Address	30F., No. 97, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City, Taiwan

- Value Chain Overview

KimForest's Position in the Industry Value Chain

Upstream	Midstream	Downstream
Biomedical research, new drug R&D, production of molecular diagnostic instruments and reagents, medical devices, etc.	Distributors/agents; biotech services (e.g., sequence analysis, oncology pharmacogenomic testing)	Pharmaceutical companies, hospitals/clinics, universities, biotech firms and research institutes, consumers and researchers
Includes manufacturers of testing instruments and reagent producers. In gene-medicine diagnostics, international brands such as Illumina,	Typically, customer-facing distributors/agents and specialized biotech service providers. Given the sector's technical depth, R&D and testing services have	End users include academic laboratories, hospitals/clinics, government research agencies, biotech

Upstream	Midstream	Downstream
Thermo Fisher Scientific, Alere, Sysmex, and MDS hold strong global shares due to high technical barriers and platform stability.	expanded rapidly alongside advances in upstream technologies.	companies, and consumers of medical diagnostic services.

1.03 Report Information

1.03.1 Basis of Preparation

This report references the 2021 GRI Sustainability Reporting Standards (GRI Standards) issued by the Global Reporting Initiative (GRI) and adopts the Sustainability Accounting Standards Board (SASB) standards where applicable. It is also prepared in accordance with the Taiwan Stock Exchange "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE-Listed Companies" and the "Corporate Sustainability Best Practice Principles for TWSE/TPEx Listed Companies." Related cross-reference tables are provided in the appendix.

1.03.2 Reporting Period and Frequency

This is KimForest Enterprise Co., Ltd.'s third sustainability report. KimForest publishes a sustainability report annually. This report discloses financial and non-financial information for FY2024 (January 1, 2024 to December 31, 2024), including management approaches, material topics, performance, value chain management, and environment/social initiatives, and is also made available on the Company's website.

- Previous report publication date: August 2024
- Current report publication date: August 2025

The reporting period aligns with the Company's consolidated financial

statements. To ensure completeness and comparability, certain sections may include information prior to January 1, 2024 or after December 31, 2024; such instances are noted within the relevant sections.

1.03.3 Report Boundary and Scope

Disclosure Category	Coverage
Period	Full year 2024. To ensure completeness, where activities span other years, details are explained in the text.
Operating Locations	Taiwan (Xizhi, Neihu, Hsinchu, Taichung, Taichung Warehouse, Tainan, Kaohsiung).
Financial Data	Consistent with the consolidated financial statements (and applicable parent-company figures where relevant).
EHS Data	Taiwan (Xizhi, Neihu , Hsinchu, Taichung, Taichung Warehouse, Tainan, Kaohsiung).
Employee Data	Taiwan.
Community/Public Welfare Performance	KimForest Enterprise.

1.03.4 Restatement of Information

There were no restatements in KimForest's 2024 Sustainability Report.

1.03.5 External Assurance

This report received independent limited assurance performed by a third-party CPA firm (Legendary & Steadfast Accountancy (LSA)) in accordance with ROC ARDF Assurance Standard No. 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" (based on ISAE 3000 Revised).

1.03.6 Responsible Unit for the Sustainability Report

For comments or suggestions regarding this report, please contact:

KimForest Enterprise Co., Ltd. — Ms. Hsu (Manager)

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2. Sustainability Governance

2.01 Sustainability Strategy

Guided by the core vision of "co-creating a sustainable future," the Company integrates business operations with environmental, social, and governance (ESG) objectives. Our primary sustainability strategies include:

A. Environmental Protection:

Actively drive carbon-reduction initiatives, adopt renewable energy, and advance a circular economy. We set concrete targets and action plans for key environmental issues to reduce operational impacts on the environment.

B. Technology Innovation:

Focus on green technologies and digital transformation; continuously develop intelligent energy-saving solutions to enhance the sustainability value of our products and services and address global demand for environmentally friendly technologies.

C. Corporate Governance:

Strengthen the governance structure; enhance internal audit and internal control systems; improve transparency of financial information and the quality of stakeholder communication to ensure compliance and organizational trust.

D. Social Responsibility:

Safeguard employee well-being and workplace safety; promote diversity, equity, and inclusion (DEI) and talent development; and, through our corporate foundation, make long-term investments in community development and public welfare to amplify our positive social impact.

Looking ahead, we will continue to uphold sustainability as a core corporate value—actively participating in international initiatives and collaborations, advancing green-energy transition and environmental protection, and leveraging innovation and integration to optimize products and services. While pursuing business growth, we aim to lessen our impact on nature, deepen community

engagement, bolster community resilience, and support public-interest initiatives—working together toward a sustainable and prosperous future.

2.02 Mechanisms for Advancing Sustainability

2.02.1 Governance Structure for Sustainability

The Board of Directors has adopted the Corporate Sustainability Best Practice Principles and approved the establishment of the Sustainability Development Committee (the "ESG Committee"). Chaired by the Chairman, the ESG Committee formulates sustainability policies and is responsible for implementing them across the Company, progressively embedding sustainability into KimForest's corporate culture.

Given that sustainability spans environmental, social, and governance (ESG) dimensions, the ESG Committee has set up dedicated working groups. Relevant departments collect stakeholder concerns covering environmental protection, occupational safety, supply-chain management, labor and human rights, operating performance, and corporate governance. In line with respect for stakeholder rights and interests, a Stakeholder Section is available on the Company website to respond appropriately to material sustainability topics.

The ESG Committee reports annually to the Board on ESG execution results. The Board oversees progress toward ESG targets, thereby strengthening its engagement and oversight of the Company's sustainability efforts.

Descriptions of Responsibilities for Each Working Group

Governance Group	Conduct regular risk identification and assessment covering finance, legal compliance, information security, and business continuity; establish and update internal control systems; set up and manage stakeholder communication mechanisms.

Green Sustainability Group	Identify environmental impacts of operations; formulate strategies for energy conservation and carbon reduction, waste reduction, and resource recycling; monitor implementation to ensure compliance with regulations and international standards; periodically review performance and propose improvements.
Supply Chain & Customer Service Group	Manage suppliers and conduct sustainability due diligence; perform regular supplier audits and evaluations to verify ESG compliance; provide complete environmental and social disclosures for products; maintain fair and transparent complaint-handling processes to protect consumer rights and privacy.
Social Care Group	Focus on the Company's impacts on employees, customers, suppliers, and local communities; promote human rights protection, equal employment, and community development; actively participate in public-welfare activities; conduct regular performance reviews.

2.02.2 Implementation Status

- Promotion of Material Sustainability Matters

The Sustainability Development Committee (ESG Committee) holds regular discussions based on ESG strategy execution results. In 2024, the Committee convened two meetings, with an average attendance rate of 100%.

- Items Communicated Between the ESG Committee and the Board in 2024

Meeting Date	Agenda Item	Resolution
2024/08/09	Presentation of the 2023 Sustainability Report.	Approved without objection by all members present.
2024/12/20	Addition of Sustainability Information Management Procedures.	Approved without objection by all members present.

2.03 Board of Directors and Functional Committees

2.03.1 Board's Role and Outcomes in Sustainability Governance

2.03.1.1 Roles and Oversight in Sustainability Governance

- Board oversight of sustainability initiatives

The Board guides and supervises the Company's long-term strategy. Each year, the ESG Committee, considering material sustainability topics and the Company's vision, formulates the annual sustainability strategy and reports it to the Board. Upon Board approval, related policies and implementation directions are issued.

The ESG Committee has dedicated working groups responsible for policy formulation, risk assessment, and response strategies for sustainability projects.

These groups meet quarterly to review risk changes and management effectiveness, and to report project progress and outcomes. The Committee Chair consolidates all information and submits it to the Board to ensure effective execution and continuous improvement of sustainability strategies.

- Sustainability reporting management

Annually, the ESG Committee conducts a materiality assessment, distributing questionnaires to senior management and stakeholders to evaluate the impacts of ESG issues on the economy, environment, and people, and identifies the year's material topics for Board reporting.

Each year, the working groups collect relevant content and data, which are reviewed by the group managers. The Executive Secretary then consolidates the information for submission to the Board for review and approval, after which the report is issued.

Reporting workflow

Data collection & drafting	Report consolidation	Internal review	External assurance
ESG Committee working groups compile and collect materials.	Executive Secretary consolidates content.	Board reviews and approves.	Independent third-party assurance.

2.03.1.2 Performance Evaluation of Sustainability Oversight

- Board performance evaluation

To strengthen corporate governance and enhance Board effectiveness, the Company has established a Board Performance Evaluation Policy. Annual evaluations include the Board, functional committees (Audit Committee and Remuneration Committee), and individual directors, covering attitude toward sustainability, professional competencies, role awareness, participation in operations, internal control, and continuing education.

The 2024 Board self-evaluation has been completed and reported to the Board in Q1 2025 for review and improvement.

- Overall Board self-evaluation average: 4.951/5
- Individual directors' self-evaluation average: 4.966/5

These results indicate solid overall Board performance.

- Evaluation dimensions
A. Participation in Company operations
B. Enhancement of Board decision quality
C. Board composition and structure
D. Director selection and continuing education
E. Internal control

2.03.1.3 Continuing Education on Sustainability

- Director training

The Company arranges annual training to strengthen directors' knowledge of governance, economic, environmental, and social topics and to enhance risk-management capabilities. In 2024, cumulative training for all directors totaled 54 hours (average 6 hours per director). See the KimForest Annual Report, p. 39.

2024 courses attended by directors

Type	Date	Course/Seminar Title	Hours
In-person	2024/06/21	Trends and Challenges in Information Security Governance.	3
In-person	2024/11/08	Intellectual Property in Practice — Protection of Patent Rights and Trade Secrets.	3

2.03.2 Board Composition and Operations

To strengthen corporate governance and advance a sound board structure and composition, the Company follows applicable laws and has adopted the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies. Key policy excerpts are as follows:

The Board shall guide corporate strategy, supervise management, and be accountable to the Company and its shareholders. All governance arrangements must ensure the Board exercises its powers in accordance with laws, the Articles of Incorporation, and resolutions of the shareholders' meeting.

In view of business scale, development needs, and major shareholdings, the Board shall have no fewer than five directors, with an appropriate number of seats determined by practical needs.

Board composition should consider diversity. Directors who also serve as managers should not exceed one-third of all directors. A diversity policy should cover (including but not limited to) two dimensions:

A. Basic attributes and values:

Gender, age, nationality, and culture (with a recommended female director ratio of one-third).

B. Professional knowledge and skills:

Backgrounds in law, accounting, industry, finance, marketing, or technology; professional skills and industry experience.

As a whole, the Board should possess the following capabilities:

a. Business judgment

b. Accounting and financial analysis

c. Management

d. Crisis response

e. Industry knowledge

f. International perspective

g. Leadership

h. Decision-making

2.03.2.1 Members and Diversity

- Board composition：

    The current Board comprises 9 directors (including 3 independent directors). 2 directors are female (22.2%).

    From May 18, 2023, to May 17, 2026. Detailed information on each member (e.g., gender, age, concurrent positions) is disclosed separately.

Board diversity snapshot

Item	Category	Ratio
Gender	Male	77.8%
Gender	Female	22.2%
Age	51–60	66.66%
Age	61–70	22.22%
Age	≥71	11.11%

2.03.2.2 Operating Status

To implement good governance and enhance Board effectiveness, the Company sets performance objectives for Board operations, conducts Board and committee evaluations, maintains a diverse Board structure, and has appointed a corporate governance officer to strengthen Board functions. The Company has also procured directors' and officers' liability insurance. To ensure independent oversight, directors with conflicts of interest recuse themselves from discussion and voting and do not act as proxies.

The Board mainly supervises management's operations to ensure sound performance and continuous growth. It meets at least quarterly; in 2024 the Board held 8 meetings with an attendance rate of 100%.

2.03.2.3 Nomination and Selection

Director candidates are evaluated based on education and experience, opinions of independent directors, the Rules for Election of Directors, and the Corporate Governance Code, taking into account diversity, independence, the

ability to navigate organizational shocks, and stakeholder views. After Board review, the slate is submitted to the shareholders' meeting for election. Pursuant to the Company Act, shareholders holding 1% or more of total issued shares may submit director candidates in writing.

2.03.2.4 Conflict-of-Interest Recusal

Directors exercise their duties in accordance with the Articles of Incorporation, Rules of Procedure for Board Meetings, and relevant laws. Under the Board meeting rules, when a director, the director's spouse, a relative within the second degree of kinship, or an entity under the director's control has an interest in a matter under discussion, the director must declare the material aspects of the interest at the meeting. If the interest could harm the Company's interests, the director must recuse from discussion and voting and may not act as another director's proxy.

All recusals (names, description of interest, and recusal status) are recorded in the minutes to ensure transparency and compliance. According to the 2024 Board records (ROC Year 113), the recusal implementation for interest-related proposals was as follows:

Board Date	Agenda Item	Recusal Implementation / Result
2024/02/23 (1st meeting)	Lifting non-compete restrictions for a manager of an affiliated company.	Director Chen Hui-e, being a Company handler, recused from discussion and voting; motion passed without objection.
2024/02/23 (1st meeting)	Lifting non-compete restrictions for directors and their representatives.	Chairman Wu Pin-Tsung and Director Chen Hui-e recused; Chairman Wu designated Director Huang Rui-Xiang as acting chair for this item; motion passed without objection.
2024/05/10 (3rd meeting)	Reassignment of the chairman of subsidiary Essense Co., Ltd.	Director Wu Pin-Xiang was the interested party and recused (temporarily left); motion passed without objection.
2024/06/21 (4th meeting)	2024 salary adjustment plan.	Chairman Wu Pin-Tsung and Director Chen Hui-e, as Company handlers, recused; Wu Pin-Xiang acted as chair for this item; motion passed without objection.
2024/06/21 (4th meeting)	Issuance of 5,000,000 employee stock options and adoption of the ESO plan.	Chairman Wu Pin-Tsung and Chen Hui-e recused; Wu Pin-Xiang acted as chair; motion passed without objection.
2024/12/20 (8th meeting)	Submission to Remuneration Committee: 2025 managers' holiday bonus plan.	Chairman Wu Pin-Tsung and Chen Hui-e recused; Huang Rui-Xiang acted as chair; motion passed without objection.
2024/12/20 (8th meeting)	Review of managers' subscription quotas for new shares in the 2024 cash capital increase.	Chairman Wu Pin-Tsung and Chen Hui-e recused; Huang Rui-Xiang acted as chair; motion passed without objection.

2024/12/20 (8th meeting)	Review of managers' subscription quotas for 2024 employee stock options	Chairman Wu Pin-Tsung and Chen Hui-e recused; Huang Rui-Xiang acted as chair; motion passed without object

2.03.2.5 Remuneration Policy

- Remuneration Structure and Decision-Making Process
- A. Directors and Independent Directors

When the Company's directors and supervisors perform their duties, the Company may pay remuneration regardless of whether it operates at a profit or a loss. Remuneration is determined based on the degree of participation in Company operations, the value of contributions, and the Company's long-term operating performance, with overall consideration of business risks. Under authorization from the shareholders' meeting, the Board of Directors sets the payment standards with reference to prevailing industry practices. If there is profit, directors' compensation shall additionally be allocated in accordance with the Articles of Incorporation.

Policies, standards and composition of directors' pay: Directors' pay mainly consists of：

- i. Directors' compensation (profit sharing)：

In accordance with the Articles of Incorporation, up to 5% of profit for the year may be appropriated as directors' compensation. Allocation is based on the Board performance evaluation results and the degree of participation in strategy formulation, operations, and corporate governance. The Remuneration Committee proposes recommendations, which are resolved by the Board and submitted to the shareholders' meeting.

- ii. Remuneration：

In accordance with the Articles of Incorporation and subject to resolutions of the Remuneration Committee and the Board. For executive directors, a fixed monthly remuneration is paid with reference to domestic industry benchmarks.

- iii. Expenses：

Subject to resolutions of the Remuneration Committee and the Board, including transportation/attendance allowances and similar items.

B. President (General Manager) and Vice Presidents

Remuneration for the President and Vice Presidents includes salary, bonuses, and employee remuneration. The Company's policy is to offer reasonable remuneration in light of academic background and experience, with reference to industry salary levels, and to consider the scope of duties and contributions in the position as well as the Company's operating results for the year, so as to reflect the responsibilities and risks undertaken.

Remuneration mainly comprises fixed and variable elements:

i. Fixed remuneration:

Determined by the Remuneration Committee with reference to market levels for comparable positions, and considering the role's authority, leadership and management capability, and planning/execution ability; handled pursuant to the Company's "Compensation and Benefits Management Procedures."

ii. Variable remuneration:

Includes year-end bonuses, employee stock options, and employee remuneration (profit sharing). Bonuses are paid based on individual performance, department performance, and Company revenue achievement. Employee stock options are allocated based on department and individual performance, approved by the Chairperson and then submitted to the Remuneration Committee and the Board for resolution. Employee remuneration is handled pursuant to the Articles of Incorporation, with no less than 1% of profit for the year to be distributed, allocated with reference to department and individual performance.

C. Procedures for Determining Remuneration

The Company has established a Remuneration Committee, which conducts regular annual assessments of the remuneration of directors and

managerial officers. With reference to the Board performance evaluation results and the Company's internal annual performance evaluations, the Committee formulates recommendations to ensure pay rationality and submits them to the Board for resolution.

D. Linkage to Operating Performance and Future Risks

Performance evaluations and remuneration for directors and managerial officers are conducted without regard to gender or age. In addition to referencing common industry levels, the Company also considers operating results and each individual's contribution to departmental and overall Company performance. The amount and form of remuneration and the Company's future risks are comprehensively assessed to ensure a strong linkage with the responsibilities undertaken and overall performance.

● Pay Ratios

Employee remuneration at KimForest Enterprise primarily includes: base salary (including monthly salary includes allowance), year-end bonus, and performance bonus. Salaries are position-based (responsibility system) and set with reference to market levels, the Company's financial condition, and organizational structure, while ensuring gender equality. For employees of the same grade and seniority, the basic salary ratio of female to male is 1:1.

In 2024, the average salary of full-time non-managerial employees was NT$768 thousand, and the median salary was NT$642 thousand, reflecting fairness and market competitiveness in the Company's pay practices.

Item	2024	2023
Total salaries of full-time non-managerial employees (NT$ thousand).	85,280	73,421
"Average salary" of full-time non-managerial employees (NT$ thousand).	768	765
"Median salary" of full-time non-managerial employees (NT$ thousand).	642	643

2.03.3 Functional Committees: Structure and Operations

● Functional Committees

The current term of the functional committees runs from May 18, 2023, to May 17, 2026. For detailed information on individual members and committee operations, please refer to page 29 of the Annual Report.

A. Remuneration Committee

Chaired by an independent director and convened semi-annually. The Committee has three members, all of whom are independent directors, and assists the Board in formulating the policies, systems, standards, and structure for performance evaluation and remuneration of directors and managerial officers. The Company, through this Committee, regularly evaluates and reviews performance appraisals, salaries, bonuses, and remuneration arrangements for employees, managerial officers, and directors, and compares them with industry levels before submitting recommendations to the Board for discussion. In 2024, the Remuneration Committee held 3 meetings, with an attendance rate of 100%.

B. Audit Committee

Composed entirely of independent directors and meetings at least once per quarter. Its purpose is to supervise the fair presentation of the Company's financial statements, the effective implementation of internal controls, legal and regulatory compliance, the Company's management of existing and potential risks, and the appointment/dismissal, independence, and performance of the external auditors. In 2024, the Audit Committee held 8 meetings, with an attendance rate of 100%.

C. Sustainable Development Committee

Chaired by the Chairperson and convened semi-annually. Acting under the authority delegated by the Board, the Committee advances sustainable development matters, including promoting and strengthening corporate governance and integrity systems, driving corporate sustainability initiatives, and supervising other sustainability-related matters as resolved by the Board. In 2024, the Committee held 2 meetings, with an attendance rate of 100%.

3. Stakeholders and Material Topics

3.01 Stakeholder Engagement

- Stakeholder Identification

KimForest Enterprise (the "Company") identifies groups that materially affect, or are affected by, the Company with reference to the AA1000 Stakeholder Engagement Standard (AA1000 SES, 2015) and its five prioritization principles: Dependency, Responsibility, Tension (Urgency), Influence, and Diverse Perspectives. Based on an initial screening by each department and a final consolidation, the Company has identified six primary stakeholder groups that are material to the Company: investors/shareholders, customers, suppliers and contractors, employees, banks, and media.

To understand and respond to stakeholder concerns, we provide multiple communication channels and conduct ongoing stakeholder engagement and dialogue, enabling stakeholders to raise issues at any time. This helps us grasp stakeholders' sustainability concerns and provide timely responses. The stakeholder engagement mechanisms and key topics of concern for 2024 are summarized in the following table.

Key Stakeholders	Importance to the Company	Focus Issues	Contact Window	Response Methods & Frequency
Investors / Shareholders	Shareholders are the investors of the Company. The Company safeguards shareholders' rights and	• Company Profitability • Company Operational Status • Future Development of	• Spokesperson • Deputy Spokesperson • Accounting Department • Finance	• Annual/Extraordinary Shareholders' Meetings: The annual meeting is held once a year; extraordinary meetings are

	interests, treats all shareholders fairly, and ensures that they have full rights to be informed of, participate in, and decide on material matters of the Company.	the Company ● Protection of Shareholders' Rights and Interests	Department	convened as needed. ● Market Observation Post (Public Information Platform): Disclosure of public information according to schedules set by regulatory authorities and relevant laws. ● Company Website: Provides public information and contact details of the Company. ● Annual Report / Financial Statements: Published annually/quarterly. ● Investor Meetings: Arranged irregularly as needed. ● Investor Hotline: Provides real-

				time responses and handling.
Customers	Customers are the Company's primary source of profit. Ensuring product quality and maintaining strong interactions with customers represent the Company's most solid commitment to them.	• Product Quality Assurance • After-Sales Service • Market Information Sharing • Customer Relationship Management	• All Business Departments • All Technical Departments	• Company Website: Discloses product-related information and contact details. • Customer Satisfaction Survey: Conducted annually. • Various Exhibitions/Events: Organized or participated irregularly as needed, depending on product promotion and the nature of the exhibition. • Service Locations • Email / Phone: Provides real-time responses and handling.
Suppliers	The	• Delivery	• Materials	• Company

| / Contractors | Company's products rely on the stable supply of raw materials and components from numerous partners. Building long-term and stable cooperative relationships with suppliers is essential. | Quality
● Fair Transactions
● Supplier Environmental and Human Rights Assessment
● Supply Chain Stability | Department | Website: Discloses public information and contact details.
● Supplier Evaluation: Conducted regularly.
● Confidentiality Agreements: Implemented during relevant business transactions.
● Annual Supplier Meeting: Company representatives participate according to the supplier's annual business meeting schedule.
● Training: Business and technical personnel receive supplier training as needed.
● Exchange |

				Meetings: Held irregularly as needed.
				● Email / Phone: Provides real-time responses and handling.
Employees	Employees are the backbone indispensable to the Company's operations. The Company offers compensation and benefits above market competitiveness to ensure talent retention, while also striving to create a workplace environment that supports employees'	● Employee Compensation ● Labor-Management Relations ● Employee Benefits ● Training and Education ● Corporate Culture	● Administration Department ● Welfare Committee	● Company Website: Discloses product-related information and contact details. ● Labor-Management Meetings: Held quarterly. ● Internal Announcements / Regulations: Published irregularly. ● Welfare Committee Meetings: Held irregularly. ● Department Head Communication: Ongoing

	physical and mental well-being as well as diverse development.			as needed. ● Employee Suggestion Box / Phone: Available at all times.
Banks	Banks are the providers of the Company's operating funds. With the support of banks, the Company is able to make more favorable investments and achieve further development.	● Operational Performance ● Company Profitability ● Regulatory Compliance	● Finance Department	● Communication with Banks: Conducted irregularly.
Media	The influence of the media helps enhance the Company's image and serves as a channel to communica	● Company Profitability ● Latest Technology and Product Development ● Corporate Culture	● Marketing & Public Relations Department	● Press Releases: Issued irregularly.

	te the Company's business performance and philosophy.			

3.02 Process for Determining Material Topics

● Materiality Assessment

The Company applies the four Account Ability AA1000 principles—Materiality, Inclusivity, Responsiveness, and Impact—and follows GRI 3: Material Topics 2021 to assess the significance of topic impacts across the economic, environmental, and human rights dimensions. The steps are as follows:

A. Understanding the Organizational Context

KimForest Enterprise ("the Company") considers key operating factors, priority resources, business continuity essentials, and the full supply and value chain. We also monitor international sustainability trends and topics emphasized by global ESG rating agencies for our industry. This process resulted in a consolidated list of 19 sustainability topics.

B. Identifying Impacts and Assessing Significance

Building on the above list, the Company evaluates each topic's actual and potential positive and negative impacts:

    a. Positive impacts may arise where policies exist and are effectively implemented, leading to solid performance and beneficial outcomes across the economy, environment, and society.

    b. Negative impacts may arise where management is absent or inadequate, resulting in adverse external effects on the economy, environment, or society.

C. Prioritizing Impacts

The Company conducted stakeholder interviews and surveys, then consolidated internal and external results. We analyzed both likelihood of occurrence and magnitude of impact (positive and negative) to evaluate the

importance of each topic to our operations.

a. Positive impact assessment results

Sustainability Topic	Likelihood	Impact	Average
Integrity governance	4.15	4.06	4.11
Operating performance	3.90	3.85	3.88
Risk management	3.85	3.78	3.82
Information security & privacy management	4.12	4.05	4.09
Product innovation & R&D	3.78	4.11	3.95
Product quality & safety	3.98	3.58	3.78
Supply chain management	3.75	3.82	3.79
Climate strategy	3.67	3.56	3.62
Energy management	3.89	3.68	3.79
GHG management & decarbonization	3.90	3.85	3.88
Water resources management	3.55	3.68	3.62
Waste management	4.11	4.02	4.07
Circular economy	3.89	3.88	3.89
Customer relationship management	3.96	3.85	3.90
Labor relations	3.78	3.98	3.88
Occupational health & safety	4.06	4.15	4.11
Talent attraction & employee benefits	3.98	4.17	4.08
Talent development	4.05	3.92	3.99
Human rights protection	3.91	3.55	3.73

Risk threshold setting: consider both likelihood and impact; topics are prioritized where both are ≥ 4.

b. Negative impact assessment results

Sustainability Topic	Likelihood	Impact	Average
Integrity governance	2.51	4.56	3.54
Operating performance	3.25	3.89	3.57
Risk management	3.52	3.76	3.64
Information security & privacy management	3.28	4.65	3.97

Sustainability Topic	Likelihood	Impact	Average
Product innovation & R&D	3.67	4.12	3.90
Product quality & safety	3.89	3.83	3.86
Supply chain management	3.65	3.81	3.73
Climate strategy	3.29	3.52	3.41
Energy management	3.85	3.64	3.75
GHG management & decarbonization	3.29	3.45	3.37
Water resources management	3.48	3.56	3.52
Waste management	3.58	4.24	3.91
Circular economy	2.98	3.88	3.43
Customer relationship management	2.56	4.16	3.36
Labor relations	3.36	4.26	3.81
Occupational health & safety	3.84	3.95	3.90
Talent attraction & employee benefits	3.21	4.25	3.73
Talent development	3.25	4.16	3.71
Human rights protection	3.45	3.89	3.67

Risk threshold setting: Prioritize topics with high negative impact even if likelihood is low (e.g., impact > 4.5) and prioritize where both likelihood and impact are ≥ 4.

D. Confirming Material Topics

Based on the methodology above—combining the salience of impacts and stakeholder concern—the Company identified five material topics:

a. Governance: Integrity governance; Information security & privacy management

b. Environment: Waste management

c. Society: Occupational health & safety; Talent attraction & employee benefits

The Company will formulate corresponding policies and targets for each material topic and plan actionable programs for implementation.

3.03 List of Material Topics

Following the methodology and the consolidation of impact salience and stakeholder concern by the Sustainability Task Force, five material topics were identified: Integrity governance; Information security & privacy management; Waste management; Occupational health & safety; Talent attraction & employee benefits

3.04 Management of Material Topics

- Policies & Commitments, Actions Taken, Performance Targets and Progress

The Company sets topic-specific policies and management actions aligned with the nature of each topic's impacts. Designated units track the effectiveness of policies and strategies and set indicators and targets, which are reviewed regularly. Management actions for each material topic are as follows:

A. Integrity Governance
   a. Reason for Materiality to the Company: Integrity in business conduct is the cornerstone of the Company's development. It is closely tied to legal compliance, stakeholder confidence, and corporate reputation. The Company must uphold principles of honesty and demonstrate sound business ethics.
   b. Impact Management (Positive/Negative): Integrity management has a profound impact on the Company's image. Ethical and transparent business practices attract investors and earn customer trust. Conversely, involvement in fraud or corruption may result in litigation, financial and legal risks, and even jeopardize the Company's continuity.
   c. Objective: Prevent conflicts of interest; avoid private gain opportunities; emphasize confidentiality; prohibit obtaining undue benefits through manipulation, concealment, misuse of insider information, misrepresentation of material matters, or other unfair practices.
   d. Actions:

        i.   Establish and enforce measures prohibiting and preventing unethical conduct, including anti-corruption and anti-bribery, confidentiality mechanisms, IP-rights protection, fair competition, and whistleblowing/supervision.

        ii.   For higher-risk business activities, maintain effective accounting and internal control systems and review them on an ongoing basis. The Audit function regularly examines compliance with these systems and reports to the Board to strengthen a culture and mechanisms of ethical business conduct.

B.   Information Security & Privacy Management

    a.   Reason for Materiality to the Company: Information security is critical to the Company's operations and financial information, and it also involves the privacy of customer and personal data. It directly affects the trust relationship between the Company, its partners, and its customers.

    b.   Impact Management (Positive/Negative): Strong information security and protection of customer privacy can enhance stakeholder confidence and strengthen trust with business partners. Conversely, data breaches or system failures may result in business interruptions and increased operational costs.

    c.   Objective: Build a secure information environment; protect confidentiality, availability, and integrity of information; conduct ongoing risk assessments.

    d.   Actions:

        i.   Perform annual security testing, cyber hygiene reviews, social engineering drills, and incident response exercises.

        ii.   Enhance company-wide cyber-risk awareness and the response capabilities of dedicated IS personnel to enable prevention, early detection, and rapid containment. Provide information security training to all employees.

C.   Waste Management

    a.   Reason for Materiality to the Company: The procurement of raw materials represents a significant cost to the Company. Production and

experimental processes generate waste, and the treatment of such waste constitutes an important expenditure. Effective management is necessary to reduce environmental impacts.

b. Impact Management (Positive/Negative): Implementing proper waste management measures helps maintain the Company's image and stakeholder trust. Conversely, if waste is handled by non-qualified contractors, the Company may face penalties and reputational risks.

c. Objective: While expanding core capacity, improve resource efficiency and reduce environmental impacts from waste; all waste is handled by qualified third-party contractors.

d. Actions:

    i. During product R&D and processes, avoid regulated substances where feasible and substitute with less toxic/hazardous materials; reduce solvent and hazardous substance use to lessen environmental impacts and minimize laboratory personnel exposure.

    ii. Manage enterprise waste per applicable regulations, classify and store waste by chemical characteristics, designate responsible personnel (including department-level coordinators), record operating volumes, clearly label storage locations, and engage qualified vendors for disposal.

D. Occupational Health & Safety

a. Reason for Materiality to the Company: Employee health is the foundation of sustainable business operations. A strong safety culture enables the Company to maintain long-term stability and innovation capacity. A safe and healthy working environment allows employees to stay focused, reduces absenteeism, and lowers turnover rates.

b. Impact Management (Positive/Negative): Maintaining a supportive physical and mental health environment for employees helps prevent occupational hazards and mitigate negative impacts. Conducting disaster prevention drills further strengthens preparedness. Conversely, if safety management is not properly implemented, accidents and employee injuries may occur.

c. Objective: Continuously optimize workplace conditions and health to provide a safe and healthy work environment.

d. Actions:

   i. Promote workplace health initiatives, including periodic health checks and physician-led seminars each year, to improve employee health.

   ii. In addition to physical health, incorporate sustainable people strategies that support mental well-being, encouraging exercise and participation in arts and cultural activities.

E. Talent Attraction & Employee Benefits

a. Reason for Materiality to the Company: Talented professionals bring new ideas, technologies, and business models, serving as the core resources for the Company's continued growth and sustained market advantage. Companies that value their employees are better positioned to build mutual trust, teamwork, and a sense of belonging, thereby fostering internal harmony and collaboration.

b. Impact Management (Positive/Negative): High-caliber talent can shorten the timeline for new business development and market expansion. However, such talent requires competitive compensation, benefits, and training resources. In a highly competitive market, top talent is vulnerable to poaching, making retention mechanisms essential. Employee benefits also have a long-term impact on performance and retention, though the effects are difficult to quantify in the short term.

c. Objective: Regularly review market pay levels and make rolling adjustments.

d. Actions:

   i. Ensure all starting salaries meet or exceed the statutory minimum and uphold equal pay for equal work regardless of gender.

   ii. Provide competitive retention measures to attract and retain key and high-potential talent and enhance employee engagement and satisfaction.

4. Governance

4.01 Economic Performance

- Operating Results

In 2024, KimForest Enterprise recorded total revenue of NT$501,527 thousand, representing 20.85% growth versus 2023. However, due to continued investments in R&D and market expansion, net loss after tax was NT$159,878 thousand. For further details and analysis of financial performance, please refer to the Company's consolidated financial statements.

4.02 Taxation

- Tax Policy and System

KimForest Enterprise commits not to use tax havens or low-tax jurisdictions for tax avoidance, and not to engage in base erosion and profit shifting via special structures or non-routine transactions. All tax matters are handled in strict compliance with applicable laws and the spirit of legislation.

4.03 Ethical Business (Integrity Governance)

4.03.1 Philosophy, Policies, and Codes of Conduct

- Ethical Business

The Company has established an integrity policy pursuant to its "Integrity Management Code of Practice" and "Procedures for Ethical Management and Guidelines for Conduct." These set out preventive measures for potential risks, post-incident remediation mechanisms, and designate an independent oversight unit to follow up on case handling, ensuring adherence to integrity principles and related governance objectives. The foregoing codes, once approved by the Board of Directors, serve as the highest standards for the Company's integrity

governance.

To strengthen awareness and compliance among employees, suppliers, and other stakeholders, the Company implements multiple management and advocacy measures, including requiring stakeholders to sign undertakings and conduct policy promotion via email, e-learning, training, and communication sessions. The Company also provides supplier due diligence to prudently select partners who uphold integrity standards, thereby building a sustainable supply chain aligned with ethical norms and risk-control requirements.

Required Undertakings and Timing

Role	Timing	Documents to be Signed
New employees	Onboarding	Conflict of Interest Disclosure; Employment Contract; Confidentiality Undertaking.
Current employees	Annually	Conflict of Interest Disclosure; Employment Contract; Confidentiality Undertaking.
Governance functions & management	Annually	Integrity Declaration; Code of Conduct Statement & Undertaking; Insider Trading Prevention; Confidentiality Undertaking; Anti-Corruption (Anti-Bribery) Code of Conduct; Respect for Intellectual Property Rights.
Suppliers	Prior to contract execution	Supplier CSR Self-Assessment.

● Independent Communication Channels

The Company provides multiple, independent communication channels—including a dedicated hotline, the corporate website, designated email, and on-site suggestion boxes—through which employees, suppliers, and other stakeholders may anonymously report suspected violations of integrity policies or raise inquiries/suggestions regarding integrity requirements. All submissions are handled by a responsible unit, which regularly updates the complainant or inquirer on progress and outcomes to ensure transparency and completeness. For whistleblowing cases, the responsible unit initiates an investigation based on

the report and evidence; where directors or managerial officers are implicated, the matter is immediately escalated to the independent directors to maintain impartiality and independence.

4.03.2 Anti-Corruption Mechanisms

- Corruption Risk Assessment

KimForest Enterprise conducts periodic corruption risk assessments to strengthen its integrity framework and internal controls. In 2024, the Company completed a corruption-related risk assessment and identified two major risk areas:

A. Finance: Risk that employees might exploit their positions to perpetrate fraud through fabricated invoices, inflated expense claims, or unauthorized fund misappropriation.

B. Procurement: Given frequent transactions with external suppliers and contractors, partial lack of transparency in certain decision processes may expose the Company to risks of improper benefits or bribery.

Enhancement measures adopted include:

A. Establishing and implementing rigorous internal audit and review mechanisms.

B. Increasing transparency and traceability of procurement and finance processes and records.

C. Strengthening integrity and anti-corruption training for all employees.

D. Maintaining independent complaint and whistleblowing channels to encourage reporting of misconduct by employees and stakeholders.

Through continuous implementation of the above, the Company strives to cultivate an honest, clean operating environment, reduce corruption risks, and reinforce the foundation of sustainable governance.

- Implementation Review and Assessment

Aligned with regulatory requirements, the Company semi-annually reviews

the adequacy and effectiveness of its code of conduct and internal regulations, updating them as needed to reflect legal changes and operational needs. The Company also conducts semi-annual compliance self-assessments to systematically identify potential unethical conduct, compliance risks, and hidden issues in business activities, thereby strengthening overall compliance management. In 2024, the Company completed compliance reviews and monitoring across all operating sites, further enhancing the internal control system and ensuring business activities comply with laws and integrity principles.

In addition, consistent with prior years, the Company carried out Company-wide inspections on business conduct and legal compliance, with heightened controls over high-risk areas such as anti-corruption and insider trading. On-site reviews and internal audits were performed regularly. Results were reported to the Board and the Audit Committee, and improvement measures were promptly proposed and implemented where necessary.

- Anti-Corruption Training (2024)
A. Board members: In June 2024, the "Integrity Management Guidelines" and related policy progress were communicated to all directors; training completion rate: 100%.
B. Employees: All employees are required to review the "Integrity Management Guidelines" on the internal system annually; 2024 completion rate: 100%.
C. Suppliers & contractors: All are required to sign the Supplier Code of Conduct, which includes integrity provisions; 2024 signing rate for new suppliers: 100%.

4.03.3 Anti-Competitive Practices

In 2024, KimForest Enterprise remained committed to maintaining a fair and competitive marketplace and strictly complied with applicable antitrust and competition laws and policies. The Company did not engage in anti-competitive, antitrust, or monopolistic practices.

4.04 Communication Channels and Grievance Mechanisms

- Remedies for Negative Impacts and Effectiveness

To promptly mitigate negative impacts on stakeholders or operations, the Company has established grievance mechanisms for various topics. When stakeholders identify potential or actual adverse impacts, they may contact the responsible unit, which will respond immediately and formulate appropriate countermeasures.

- Grievance and Suggestion Channels & Procedures

To foster a culture of integrity and transparency and promote sound operations, the Company has enacted the "Whistleblowing Channels and Protection Measures", applicable to subsidiaries as well. Employees and relevant parties are encouraged to report, via a designated email or other channels, any unlawful or improper conduct by internal or external parties. To ensure fairness and transparency in the investigation process, the company has established a dedicated and independent investigation unit. Relevant information is disclosed on the official website to facilitate reporting and feedback from external parties.

4.05 Risk Management

4.05.1 Risk Management Mechanism

KimForest Enterprise adopts a preventive risk management policy. In addition to establishing robust internal control systems as required by law, the internal audit function conducts regular and ad-hoc audits to ensure effective implementation and compliance with regulations and Company policies.

To strengthen enterprise-wide risk control, the Company has set up multiple functional committees and crisis response teams with clearly defined responsibilities for identifying and managing different risk categories. Business units follow a risk management process encompassing risk identification, risk assessment, risk control, risk monitoring, and risk communication to maintain comprehensive oversight and take timely control measures, thereby enhancing resilience and reducing risk impacts.

For major crisis events that are cross-departmental or cross-regional, the President (or an authorized delegate) leads the response, integrating internal and external resources for real-time decision-making and coordination to ensure swift and effective actions and to minimize potential operational impacts.

Risk Management Process

Risk Identification	Comprehensive identification across strategy, operations, finance, hazard events, and regulatory compliance to ensure coverage at all levels.
Risk Assessment	Each functional and regional unit defines the applicable scope and analyzes and assesses risk events, including: 1. The likelihood of occurrence and impact on operations. 2. Evaluation of aggravating/mitigating factors and response measures, and review of feasible contingency plans.
Risk Control & Oversight	External audits and internal audits support oversight.

	Each unit executes control over risks tied to daily operations.
	For high-risk departments or significant cross-departmental crises, conduct special risk assessments coordinated and supervised by the President or designee.
	Promptly correct deficiencies identified during control processes and ensured measures meet requirements.
Risk Communication	The chief risk officer (or designee) reports to the Board at least annually on the status of risk management to ensure transparency and support effective decision-making.

4.05.2 Regulatory Compliance

Upholding the belief that compliance is fundamental to corporate management, KimForest Enterprise is committed to a sound compliance framework and culture. Onboarding, new employees are briefed on integrity policies and required to sign an integrity commitment. Given the breadth and evolving nature of regulations, the Company monitors legal developments via interaction with authorities, official announcements, and media, and provides internal/external training tailored to departmental needs to ensure full compliance in daily operations.

A. Corporate Governance

Multiple functional committees oversee financial operations and internal controls. Through the Corporate Governance Best Practice Principles and the Board Performance Evaluation Policy, the Board is actively engaged in major decision-making. A corporate governance officer supports Board operations, provides professional advice, and enhances governance effectiveness. Going forward, the Company will continue to align with governance evaluation indicators and best practices to strengthen the compliance culture and governance quality.

B. People Management & Integrity System

Integrity is the cornerstone of the Company. Beyond comprehensive internal integrity rules and an emphasis on honesty, the Company maintains multi-layered controls, including rulemaking and implementation, internal audits and self-assessments, grievance and whistleblowing channels, and whistleblower protection. Management leads by example, requiring strict adherence to laws and internal policies. The Company stipulates business-conduct guidelines, including the Integrity Management Code of Conduct, Code of Ethical Conduct, and Employee Code of Conduct, covering workplace conduct, information confidentiality, conflicts of interest, gifts and business etiquette, moonlighting restrictions, and reporting & protection mechanisms—thereby fostering a law-abiding culture and a trustworthy brand image.

C. Training & Legal Awareness

To enhance awareness and sensitivity to laws and professional ethics, the Company regularly provides compliance training across departments and job levels, including new-hire training, in-person courses, departmental briefings, and external programs. Compliance knowledge is also disseminated via internal announcements so employees can access information at any time and strengthen day-to-day application.

D. EHS Management

The Company placed high importance on environmental protection and occupational health and safety, with monitoring and performance management systems in place. We ensure products comply with environmental and OHS regulations throughout their life cycles and use continuous management cycles and risk identification to surface potential issues early, implement necessary responses, and reduce compliance risks and operational impacts.

E. Compliance Outcomes

By effectively implementing compliance systems, the Company has not incurred any material violations in recent years related to corporate governance, securities trading, environmental protection, labor and human rights, occupational safety, customer privacy breaches, marketing/labeling, or product liability—demonstrating our commitment to ethical business and

sustainable development.

4.06 Information Security and Customer Privacy Protection

4.06.1 Information Security Management

- Information Security Governance Structure

KimForest Enterprise has appointed a Chief Information Security Officer (CISO) responsible for formulating information protection policies, conducting risk assessments, performing business impact analyses, and planning disaster recovery drills. The Company also advances technical controls such as account/privilege reviews, firewall rule reviews, vulnerability scanning, and penetration testing, and strengthens employees' security awareness and preventive capability through cybersecurity training and social-engineering exercises.

- Information Security Management System

KimForest Enterprise has consistently upheld its contractual obligations and confidentiality commitments to clients. To effectively manage confidential information, the "Information Security Policy" is established by the Information Security Protection Organization and formally approved by the General Manager before its release. The Company's ERP system management and data center operations have been audited and certified by external verification bodies, and in 2023, the Company obtained the ISO/IEC 27001 Information Security Management System certification. To continuously ensure confidentiality, integrity, and availability of Company information, external auditors conduct regular annual audits. The next recertification is scheduled to be completed in October 2025.

KimForest Enterprise adopts a dual approach that integrates external defense and internal management to enhance system stability, data integrity,

and confidentiality, prevent potential cyber risks, and ensure business continuity.

A. External Cyber Defense

Multiple layers of protection—such as firewalls, intrusion detection/prevention systems (IDS/IPS), and malware interception—are deployed to block viruses and hacking attempts. For suppliers, we perform security questionnaires to assess risk, review their security environment and controls, and tighten visitor/vendor personnel and equipment access procedures to protect the overall environment.

B. Internal Security Management

To meet ISO/IEC 27001:2022 requirements, we comprehensively reviewed and optimized administrative, technical, and physical controls. By re-mapping critical systems to operating activities, we reinforced the architecture and defense network to ensure the compliance, adequacy, and continuity of our security measures.

C. Data Redundancy and Disaster Recovery

Robust backup and restoration mechanisms are in place. Critical systems are backed up on a regular schedule and subjected to annual restoration tests to verify post-incident recovery capability. These measures reduce risks of disruption due to natural disasters, equipment failure, or human error and enable recovery within the Company's Recovery Time Objective (RTO).

D. Policies and Training

We maintain security policies, control procedures, and data protection standards covering access management, data encryption, system access logs, and anomaly detection. Regular training and awareness initiatives are conducted to enhance Company-wide security awareness and embed an information security culture.

The Company will continue to enhance its ISMS to safeguard corporate assets and stakeholder data, strengthen digital resilience, and support sustainable operations.

- Information Security Training

Information security training is mandatory for employees. New hires receive onboarding briefings on policies and rules. For personnel in security-sensitive and production roles, specialized courses are offered (e.g., supply-chain cybersecurity risk management, OT security controls and protection). Once a year, the Company conducts an unannounced social-engineering drill by sending phishing emails to test awareness and improve prevention. Employees who click phishing emails are assigned a 1-hour online course. In 2024, 15 employees clicked phishing emails; all completed the follow-up course—a 24% decrease versus the prior year.

- Key Information Security Work Items
A. Cybersecurity protection organization and email security.
B. Annual security testing, cyber hygiene reviews, social-engineering drills, and incident-response exercises.
C. Heighten Company-wide risk awareness and improve responders' capabilities for prevention, rapid detection, and containment.
D. Conduct vulnerability scanning, penetration testing, social-engineering exercises, and emergency incident response.
E. Quarterly spot checks of software on Company computers to ensure proper IP compliance.
F. Annual Company-wide reminders on security policies and development of employees holding cybersecurity certifications.
G. Information security training for all employees.
H. Report at least annually to the Board, summarizing the year's cyber-risk posture and actions.
I. No cybersecurity incidents occurred during the year that affected operations or compromised customer privacy.

4.06.2 Customer Privacy Protection

KimForest Enterprise recognizes that protecting customers' personal data and privacy is fundamental to sustainable operations and trust. To comply with applicable personal data laws (e.g., the Personal Data Protection Act) and

strengthen information security, the Company has established a comprehensive data protection management system and implemented the following measures:

A. Policies and Procedures

The Company has a Personal Data Protection Policy and related guidelines that define processes for the collection, processing, use, storage, and deletion of personal data and enforce the data minimization principle to prevent excessive use or abuse.

B. Information Security Enhancements

Customer data systems adopt tiered controls, encrypted storage, and access-rights management, and are protected by firewalls, intrusion detection systems, and backup mechanisms to reduce risks from external attacks or system failures.

C. Personnel Management and Training

Employees receive regular training on personal data protection and information security. Staff sign confidentiality undertakings to prevent leaks caused by human error.

D. Supply Chain and Third-Party Management

Vendors handling customer data must sign non-disclosure agreements and are subject to security and privacy reviews to ensure alignment with our standards.

E. Customer Rights and Incident Response

Customers are provided with channels to access, correct, and delete their data. An incident response process enables prompt notification, investigation, and remediation in the event of a data breach or security incident, including notifying affected customers and authorities where required.

In 2024, the Company had no material customer data breach incidents, indicating the effectiveness of our privacy and security controls. We will continue to strengthen protection to safeguard customer rights and uphold our reputation.

4.07 Participation in Associations and Organizations

● Industry Associations and Organizations

KimForest Enterprise remains politically neutral and does not engage in political public relations or make political contributions in the Company's name, while encouraging employees to fulfill their civic duties. In 2024, the Company made no political contributions. Given the breadth of our technologies and product lines, we actively participate in relevant industry associations, consortia, and events to stay current on industry and technology developments and to build collaborative relationships that advance sustainable industry development.

External organizations the Company participated in during 2024 are listed below:

A. Taipei Association of Instrument Manufacturers
B. New Taipei Biotechnology Industry Development Alliance
C. Chinese Association of Medical Technologists, Republic of China (National Federation)
D. Taiwan Society of Laboratory Medicine
E. Taiwan Metabolomics Society
F. Taiwan Society of Toxicology
G. Taiwan Neihu Technology Park Development Association
H. International Society of Biocatalysis and Agricultural Biotechnology
I. Taiwan Society of Blood and Marrow Transplantation
J. Taiwan Society of Human Genetics
K. Taiwan Precision Medicine Industry Association
L. Taiwan Neurological Society
M. Taiwan Child Neurology Society
N. Taiwan Society of Genomic Nutrition and Functional Medicine
O. Taiwan Society of Cellular Biomechanics
P. Taiwan Urological Association

Q. Taiwan Lung Cancer Society

R. Taiwan Society for Magnetic Resonance

S. Taiwan Society of Biochemistry and Molecular Biology

T. Taiwan Digestive Endoscopy Society

U. Taiwan Society for Precision Medicine

V. Taiwan Society for Rare Disease Research and Care

W. Taiwan Society of Bioidentical Hormone Medicine

X. Taiwan Society of Genetic Medicine and Biomarkers

4.08 Product and Service Management

4.08.1 Customer Health and Safety

KimForest Enterprise focuses on R&D and application in precision medicine, promoting cross-disciplinary integration and innovation. In addition to collaborating with major domestic research institutions on clinical and applied studies, the Company introduces leading international testing instruments, reagents, and analytics software, and integrates clinical medical information, genetic testing services, and bioinformatics to build a proprietary biomedical big-data repository. We are developing a comprehensive platform for companion diagnostic cancer variant testing and therapy response analysis. The main technical development directions are as follows:

A. Precision Medicine Testing Services

KimForest Enterprise continues to deepen capabilities in precision diagnostics, proactively tracking and responding to clinical needs from medical centers and research institutions, and developing customized analysis pipelines for specific disease characteristics. Current development and optimization efforts include:

a. Cancer genomic variant testing and metabolomics

b. Long COVID symptom analysis and test development

c. Metabolomic testing for healthy populations

d. HRD (homologous recombination deficiency) testing for

hematologic malignancies and ovarian cancer

Through comparative studies and product verification across these test items, the Company delivers clinically valuable health-promotion solutions and post-operative surveillance services for cancer patients, helping medical teams formulate individualized treatment and management strategies.

B.   Biomedical Big-Data Repository Construction

The Company brings together master's and PhD-level R&D talent in biology, statistics, and information science, integrating domestic and international bioinformatics databases and genomics research to build a genetic testing platform that supports customized analytics and standardized workflows. By partnering with medical centers on clinical trials, we continuously optimize testing processes, validate result accuracy, and develop innovative care strategies—providing precise, evidence-based reports that realize the core values of precision medicine and smart healthcare.

4.08.2 Marketing and Labeling

- Product and Service Labeling

Committed to high-quality products and professional services, KimForest Enterprise ensures that all products and services meet or exceed applicable domestic and international regulations and quality standards. All genetic testing services offered are duly authorized, and product labeling and information disclosures are strictly controlled for accuracy and compliance to safeguard customer rights and trust.

In 2024, the Company recorded no incidents of non-compliance with product/service information disclosure or labeling requirements and no violations of marketing and communications regulations—demonstrating effective product compliance management and information transparency.

4.09 Supply Chain Management

- Supply Chain Management

KimForest Enterprise is committed to a responsible and sustainable supply chain. Through institutionalized collaboration and oversight, we ensure suppliers meet legal and Company expectations in business conduct, regulatory compliance, environmental protection, labor rights, and integrity management, jointly advancing our corporate sustainability goals.

To this end, the company has established the following supplier management mechanisms:

A. Supplier Selection and Qualification
All new suppliers must pass basic qualification reviews and sign a Supplier Commitment to comply with the Company's integrity, environmental, and labor standards. Suppliers of critical materials or services are further required to provide relevant certifications (e.g., ISO, GMP) and supporting documents.

B. Supplier Evaluation and Management

The Company conducts annual performance evaluations of suppliers, assessing delivery, quality, service, price, flexibility, and compliance. Suppliers that fail to meet standards are required to implement improvement plans or face termination to ensure supply quality and risk control.

C. Security and Privacy Reviews

Suppliers involved in customer-data processing, system implementation, or outsourced medical services are subject to additional information security and data protection reviews and must sign NDAs and cybersecurity clauses to mitigate cyber risks.

D. Sustainability and Responsible Supply Chain

We encourage suppliers to adopt green processes, decarbonization, and circular-economy measures. ESG performance will be progressively incorporated into selection criteria to drive the supply chain toward responsibility and sustainability.

E. Major Non-Compliance Risk Control

If a supplier violates labor or environmental laws, engages in corruption, or commits similar misconduct, the Company initiates investigation and handling procedures under the Supplier Code of Conduct; material cases lead to termination of cooperation.

- Green Procurement

The Company actively participates in the government's Green Procurement Online Reporting System and received recognition from New Taipei City in 2024 (ROC Year 113) for green consumption and outstanding environmental volunteer contributions.

5. Social

5.01 People Development

5.01.1 Human Rights Policy and Commitments

- Commitment and Scope

KimForest Enterprise ("the Company") believes that respect for human rights is fundamental to long-term operations. While complying with the laws of the jurisdictions in which we operate, the Company supports the spirit and core principles of international human rights instruments, including the Universal Declaration of Human Rights, the United Nations Global Compact, and relevant International Labor Conventions, and is committed to honoring international norms on the respect, protection, and remedy of human rights. On this basis, the Board of Directors has approved the KimForest Enterprise Human Rights Policy and conducts annual reviews of its content and implementation effectiveness, with the goal of building mechanisms that prevent any infringement of human rights and safeguard fairness and dignity for all.

The Company places particular emphasis on employee rights. In line with the above international instruments, our policy recognizes universal human rights, upholds civil freedoms and rights, cares for vulnerable groups, prohibits child labor, eliminates forced labor and employment discrimination, ensures gender equality, and treats every employee fairly. Our compensation practices do not discriminate on the basis of gender, age, race, religion, or political opinion.

KimForest Enterprise complies with applicable labor laws in each location and regularly communicates human-rights protections and labor rights to both new hires and existing employees. The Company has also adopted the following procedures: Whistleblowing Channels and Protection Measures, Procedures for Reporting and Handling Unlawful Infringements, and Gender Equality Incident Grievance and Disciplinary Procedures. These define clear grievance processes and handling steps and set out mitigation and remediation measures for

potential human-rights incidents. To enhance awareness, the Company provides annual training on human-rights protection for all employees. In 2024, no human-rights violations occurred.

5.01.2 Workforce Profile

5.01.2.1 Employee Structure

Committed to an inclusive and supportive workplace, KimForest Enterprise operates primarily in Taiwan. As of the end of 2024, the Company had 130 full-time employees.

The gender ratio of employees in 2024

Male	60 people; 46.1%
Female	70 people; 53.9%

Employee age analysis for 2024

Under 30 years old	19 people; 14.6%
31-50 years old	91 people; 70%
Over 50 years old	20 people; 15.4%

Employee educational background analysis for 2024

Doctorate	10 people; 7.7%
Master's	62 people; 47.7%
Bachelor's	54 people; 41.5%
High school or below	4 people; 3.1%

Gender ratio of management in 2024

Male	11 people; 55%
Female	9 people; 45%

Parental Leave Reinstatement Rate: In 2024, 1 person applied for parental leave, and 1 person returned to work after the leave, resulting in a reinstatement rate of 100%.

Employee Turnover Rate Analysis

Units：person

Item	2024
Beginning of Period Employee Count	126
New Hires	38
Resignations	34
Layoffs and Retirements	-
End of Period Employee Count	130
Average Age (years)	41
Average Years of Service	4.5

Headcount	End-of-Period Headcount	Resignations	Turnover Rate
Management Personnel	20	1	5%
General Personnel	110	33	30%
Total	130	34	26.15%

5.01.3 Diversity, Inclusion, and Equality

As a leading brand in Taiwan's biotech and medical sector and a pioneer in genetic testing, KimForest Enterprise has experienced robust industry-driven growth that has increased our talent needs. In recent years we have offered about 15 new positions per year and, together with market-competitive compensation, attracted outstanding professionals to join the Company. We respect minority groups and differentiate needs; in 2024 the Company hired 1 employee with disabilities, accounting for 1% of total headcount.

The proportion of female employees has risen year by year, approaching parity with male employees. Leveraging resilience, diligence, empathy, and approachability, women perform on par with men, and the Company encourages female colleagues to fully realize their talents and achieve economic

independence and personal value. By age distribution, employees under 50 represent approximately 84.6%, reflecting a workforce led by seasoned managers with practical experience and energized by younger teams, yielding a stable structure with no staffing-gap concerns.

Headcount in 2024 continued the steady upward trend seen over the past three years. Together with our employees, the Company fosters a friendly, diverse, and inclusive workplace, rigorously scrutinizes potential discrimination or unequal treatment, and maintains whistleblowing channels and task-based investigation teams; related cases are tracked at management meetings.

5.01.4 Employee Rights and Benefits

KimForest Enterprise believes employees are central to sustainable operations. Guided by "Collaborative R&D, Innovative Services," we strive to provide a workplace where people can thrive—secure, healthy, inclusive, and development-oriented. We offer market-competitive compensation and benefits, robust training and career development, fair and transparent appraisal and promotion mechanisms, and open labor–management communication. Through clear human-rights standards, rigorous occupational safety protections, and varied employee activities, we help colleagues balance work and life and achieve both professional growth and personal fulfillment.

To pursue a "happy enterprise" with 100% employee satisfaction, the Company has an Employee Welfare Committee (EWC) that plans activities and enhances facilities each year to boost morale, strengthen belonging, and support work–life harmony.

Benefits Overview

Category	Coverage
Life insurance	Term life, accidental injury, occupational injury insurance.
Health insurance	Labor Insurance, National Health Insurance.
Bonuses	Festival/holiday bonuses; birthday gifts.

Category	Coverage
Recreation	Domestic/overseas travel subsidies; arts & culture events; family day.
Subsidies	Marriage subsidy; childbirth subsidy; in-service education/training; funeral subsidies for employees and dependents.
Health promotion	Health checkups; blood-donation events; wellness seminars and programs.
Clubs & events support	Marriage, bereavement, childbirth, hospitalization, health checkup subsidies; "three-festival" bonuses/gifts; year-end party (raffle), etc.

The Company provides parental leave without pay to all full-time employees regardless of tenure. In 2024, one female employee took parental leave. We also provide a lactation room and have contracts with childcare providers to support a family-friendly environment.

5.01.5 Labor–Management Communication

Smooth communication strengthens cooperation. It helps employees understand production plans, business conditions, and market dynamics, and enables management to grasp labor conditions and build a friendly workplace centered on employee needs. The Company complies with labor laws, holds labor–management meetings at least once every three months, and includes employer representatives such as unit heads to coordinate relations. Through regular dialogue, employees can voice opinions and seek improved conditions, effectively enhancing their standing.

Multiple two-way communication channels are also in place so employees can fully express views and the Company can respond promptly and translate suggestions into policies for implementation. In recent years, labor–management relations have been harmonious, with no labor disputes.

5.01.6 Talent Development and Growth

● Job Rotation and Training

To cultivate multi-skilled, cross-disciplinary talent aligned with career pathways by role, the Company implements job rotation together with education and training. Regular rotation and training enable colleagues to exchange and learn across departments, master core knowledge and skills in multiple domains, and enhance organizational agility and competitiveness. Rotation also sparks innovation, encouraging problem-solving from diverse perspectives and adding value in a rapidly changing market.

● Performance Appraisal

Performance evaluation not only informs compensation adjustments; it is a key tool for building an excellent career environment and supporting employees in achieving personal goals. High performers are offered promotion opportunities and encouraged to lead teams to higher performance and broader impact.

Under the Company's Employee Appraisal Policy, performance evaluations are conducted semi-annually (twice per year) for both post-probation new hires and existing employees. Each cycle includes in-depth discussions of goal execution and reviews of specific behavior examples to guide improvement and alignment with the Company's vision. In 2024, all employees completed the annual performance appraisal, for a coverage rate of 100%.

5.02 Occupational Health and Safety

5.02.1 Occupational Health and Safety (OHS) Policy

Within employment contracts and the Safety, Health, and Workplace Rules, KimForest Enterprise clearly defines employees' rights and obligations regarding safety, hygiene, and health. The Company places high importance on OHS performance, striving to provide stakeholders—employees, customers, communities, and business partners—with services that are safe, comfortable, low-impact on the environment, and efficient. OHS management is regarded as a source of competitive differentiation and is embedded into our organizational management system.

● Hazard Identification, Risk Assessment, and Incident Investigation

The Company is committed to workers' safety and health, adhering to the principles of prevention-first, zero accidents, and zero harm. These measures apply not only to our internal operations, but also to other people active at KimForest Enterprise facilities (e.g., contractors and visitors). At each site, a management representative reviews and approves hazard identification and risk assessment activities, while the President convenes and assigns relevant duties to unit heads for implementation.

Safety obligations and self-protection are emphasized in new-hire training. In compliance with OHS regulations, all employees are informed that, upon observing imminent danger, they must report immediately and may exercise stop-work authority and withdraw to a safe location. In 2024, there were no cases of employees reporting safety concerns or withdrawing from the workplace due to safety risks.

● Health Promotion Programs

Pre-employment physical examinations are required for new hires, and periodic health checkups are provided for current employees. Emergency coordinators are designated at each site to ensure timely response and measures in urgent situations.

- OHS Education and Training

The Company strictly follows government regulations, provides required safety and health training for new hires, and conducts regular courses. For example, fire safety drills are held periodically to strengthen employees' awareness and response capabilities.

5.02.2 Occupational Injuries

- Occupational Injuries and Diseases

KimForest Enterprise compiles and reviews occupational incident data on a regular basis. During 2024, no significant OHS incidents occurred.

5.03 Social Engagement

5.03.1 Investments in Infrastructure and Support Services

- Social Inclusion and Shared Prosperity

KimForest Enterprise actively supports the UN Sustainable Development Goals (SDGs) and Taiwan's national sustainability objectives set by the National Council for Sustainable Development, fulfilling our corporate social responsibility through concrete actions. In 2024, the Company donated supplies to the Xizhi Youth Welfare Service Center in New Taipei City, benefiting local youth and demonstrating our commitment to public welfare.

KimForest Enterprise actively sponsors relevant medical exhibitions and various workshops, participates in both domestic and international healthcare industry exhibitions and exchange activities, continuously keeping track of industry trends and technological developments. At the same time, the company upholds its corporate social responsibility by enthusiastically engaging in public welfare projects and social care initiatives.

5.03.2 Local Communities

- Creating New Value in Academia–Industry Collaboration

The Company maintains long-term partnerships and close communication with schools. Through industry–academia cooperation, we promote experiential learning by inviting university students to participate in teaching practicums and internships, integrating theory with practice to enhance social engagement and hands-on experience. In doing so, KimForest Enterprise not only fulfills corporate social responsibility but also integrates classroom settings, academic resources, and industrial strengths to jointly build an education support system with sustainable value.

6. Environment

6.01 Climate Change

A. Climate Oversight and Governance Structure

Effective climate governance is essential for managing risks and capturing opportunities. KimForest Enterprise ("the Company") addresses climate-related topics under the supervision of the Board of Directors and the Sustainability Committee, which convene the responsible departments for assessments and receive at least annual reports.

B. Identification and Assessment of Climate-Related Risks and Opportunities

To manage climate risks and opportunities, the Sustainability Committee includes climate risks in its assessment and tracking scope and continuously monitors factors that may impact operations, including international regulatory developments and extreme weather events.

C. Risk–Opportunity Matrix

Risk Topic	Risk Level	Time Horizon	Opportunity Topic	Opportunity Level	Time Horizon
Rising carbon pricing for GHG emissions	High	Short / Medium / Long	Adoption of more efficient transportation modes	Medium	Short / Medium / Long
Increasing severity of extreme events (e.g., typhoons, water supply disruptions)	Low	Short	Use of more efficient production and distribution processes	Medium	Short / Medium / Long

D.   Climate Risks and Opportunities Table

Transition Risks — Policy & Regulation (Carbon Tax)

Item	Topic	Potential Financial Impacts	Mitigation / Future Plans
Carbon tax levies	Policy and regulation	1. Higher operating costs (e.g., compliance costs and premiums) 2. Policy changes leading to asset impairments or early retirement 3. Increased costs due to fines/penalties and/or reduced demand Fines, penalties, or legal costs; potential revenue and demand impacts	To mitigate higher operating costs from potential carbon taxes or environmental levies, the Company continues energy-saving and decarbonization projects (e.g., replacing lighting with energy-efficient fixtures; acquiring hybrid company vehicles) to lower exposure.
Exposure to fines / litigation	Compliance risk		Conduct regular regulatory screenings to ensure compliance, monitor newly issued or amended rules, and respond early to reduce the risk of violations.

6.02 Greenhouse Gas (GHG) Management

6.02.1 Strategies, Methods, and Targets

The Company is committed to effective GHG management and reduction and has set specific strategies and targets. In 2024, we conducted our first carbon inventory and designated 2024 as the GHG baseline year. We promote energy conservation, efficiency, and process optimization to progressively reduce emissions, targeting a 5% reduction in combined Scope 1 and Scope 2 emissions by 2025 versus the baseline year.

A. Scope 1 reductions: In view of potential domestic carbon-fee regulations and the maturation of carbon markets, future facility expansions will prioritize low-carbon equipment; we are also evaluating long-term leases for hybrid fleet vehicles to reduce mobile-source emissions.
B. Scope 2 reductions: We have shifted to three-tier time-of-use (TOU) tariffs with the utility to reduce electricity consumption and associated emissions.

In 2024, energy use at offices and plants comprised purchased electricity, fuel (gasoline) and electricity for company vehicles, and natural gas (all non-renewable). Scope 1 (excluding process and fugitive emissions) totaled 16.27 tCO_2e, representing 40.3% of combined Scopes 1 and 2; Scope 2 emissions were 244.97 t CO_2e (59.7%). Total Scopes 1 and 2 emissions increased by 36.36 tCO_2e versus the prior year. All figures were calculated by ISO 14064-1.

● 2025 Decarbonization Plan

To fulfill corporate social responsibility, align with government sustainability policy, and strengthen operational resilience, the Company will systematically enhance energy efficiency to lower GHG emissions and achieve green operations and resource sustainability.

6.02.2 GHG Emissions

The Company references ISO 14064-1:2018 and the GHG Protocol and applies the operational control approach for organizational boundaries, with 2024 as the baseline year for calculation and verification.

In 2024, Scope 1 direct emissions were 165.27 tCO_2e, and Scope 2 energy-indirect emissions (market-based) were 244.97 tCO_2e. The 2024 inventory was verified by a third party, and a verification statement was obtained.

GHG Emissions and Intensity (Unit: tCO_2e)

Year	Scope 1	Scope 2	Total	Emissions Intensity
2024	165.27	244.97	410.24	0.867
2023	141.49	232.39	373.88	0.925

Notes:

1. Gasoline and electricity for fleet vehicles are compiled from billing data; natural gas from utility bills; electricity from power bills.
2. Emissions = Activity Data × Emission Factor × GWP; inventory uses the operational control approach. Emission factors reference the Ministry of Environment (2024) Emission Factor Table; GWP values reference the IPCC Fifth Assessment Report (2013); the grid emission factor follows the Bureau of Energy disclosure.
3. GHGs include CO_2, N_2O, CH_4; Scope 2 is calculated using the location-based method.
4. Emissions intensity unit: tCO_2e per NT$ 10 million revenues; 2024 standalone net revenue was NT$473,265 (×10,000); 2023 standalone net revenue was NT$404,053 (×10,000).
5. Natural gas conversion uses Energy Administration (2024) standards.
6. Scope 1 excludes process and fugitive emissions.

● Air Pollution Control — Zero ODS

The Company has pollution-control equipment in place and continues source reduction and process improvements to minimize air-emission impacts. In 2024, in strict adherence to the Montreal Protocol and applicable laws, the Company emitted no ozone-depleting substances (ODS) and had no ODS sources on site.

6.03 Energy Management

6.03.1 Energy Use Policy

KimForest Enterprise seeks to maximize energy efficiency and reduce carbon and has set management targets to lower emissions year by year. Planned actions include:

A. Equipment efficiency
   a. Procure instruments and lighting with energy-efficiency labels
   b. Prioritize variable-frequency equipment and high-efficiency HVAC
   c. Establish replacement mechanisms to phase out energy-intensive assets
B. Management systems
   a. Assign a responsible unit or focal person and track consumption regularly
   b. Evaluate EMS (energy monitoring) installation
   c. Evaluate adoption of ISO 50001
C. Operational behavior
   a. Conduct energy-saving training and awareness
   b. Implement internal rules for lights-off / power-down and temperature setpoints
   c. Encourage and reward employee energy-saving suggestions
D. Buildings & space planning
   a. Improve insulation and daylighting
   b. Adopt low-E glazing or insulation films
   c. Rationalize lab and office space utilization
E. Renewable energy
   a. Evaluate solar PV or green power procurement (e.g., RE10)
   b. Evaluate purchasing green power and certificates (T-REC)

6.03.2 Energy Use

Total energy consumption in 2024 increased 13.61% versus 2023, mainly due to higher market demand and larger production scale. To meet low-carbon,

low-energy expectations, the Company introduced new high-efficiency equipment; energy intensity per thousand tons of products declined 6.27% year-over-year, enabling scale-up while managing environmental impact.

Energy Consumption (GJ)

Item	2024	2023
Gasoline	2,341.72	2,005.63
Natural gas	0.5	0
Electricity – non-renewable	1,860.52	1,693.52
Total	4,202.74	3,699.15

Notes:

1. Energy use = fuel quantity × calorific value (per Bureau of Energy tables); Electricity is calculated based on the Energy Administration's Energy Product Calorific Value Table (effective from 2024); while natural gas and gasoline are based on the Ministry of Environment's Greenhouse Gas Emission Factors Management Table, Version 6.0.4.

2. Natural gas conversion per Energy Administration (2024).

3. Shares of total energy: gasoline 55.72%, electricity 44.27%, natural gas 0.01%.

6.04 Water Resources Management

6.04.1 Water Management and Reduction Targets

● Water Resources Management

Given global climate extremes and drought risks, the Company follows ISO 46001 to establish comprehensive mechanisms for water management, risk analysis, target setting, and continuous conservation. Water is sourced primarily from municipal supply for domestic use, laboratories, and plant equipment. Discharge quality meets environmental requirements, and domestic wastewater

is routed through the sewage system, avoiding significant environmental impacts.

- Effluent Management

Across offices, laboratories, and plants, the Company does not use reclaimed wastewater (no process wastewater utilization).

6.04.2 Water Use

Total Water Withdrawal (million liters)

Category	2024	2023
Third-party water	1.6433	1.6486
Total withdrawal	1.6433	1.6486

Notes:

1. Units: million liters.
2. Withdrawal compiled from water bills.

Total Discharge (million liters)

Category	2024	2023
Third-party water	1.6433	1.6486
Total discharge	1.6433	1.6486

Notes:

1. Units: million liters.
2. Total consumption = withdrawal – discharge; 2024 consumption = 0 million liters.

Withdrawal and Discharge in Water-Stress Areas (million liters)

Item	2024	2023
Withdrawal – third-party water	1.6433	1.6486
Total withdrawal	1.6433	1.6486
Total discharge	1.6433	1.6486

Total consumption	0	0

Notes:

1. Units: million liters.
2. Withdrawal compiled from water bills.

6.05 Waste Management

6.05.1 Waste Management and Reduction Targets

Following ISO 14001, a dedicated unit ensures proper handling from waste generation through disposal. Most waste arises from laboratory testing; office waste is not expected to have significant environmental, social, or health impacts. Since inception, the Company has not experienced any serious leaks of waste or hazardous substances.

Storage areas are set per regulations, with classification and storage by type. In accordance with published rules on recycling, reuse, and industrial waste categories, licensed vendors are engaged for collection, transport, and treatment; there is no transboundary movement of hazardous waste.

At major Taiwan sites, responsible departments handle removals and conduct regular audits to ensure the legality and safety of final treatment.

6.05.2 Waste Generation

Total hazardous waste in 2024 was 0.3379 t, an increase of 0.145. t over 2023. Main sources:

A. Domestic and general business waste (office):
Delivered to building centralized facilities per the Waste Disposal Act and handled by qualified vendors.
B. Hazardous industrial waste (laboratories):

Treated by licensed third-party contractors. Contracts require copies of waste-collection permits, technician names, and license numbers to ensure compliance with EPA rules. Treatment is primarily incineration.

Waste Transfer (t)

Item	Type	2024	2023
Transfer (recycling) volume	Hazardous waste	0.3379	0.192

Item	Method	On-site	Off-site	Total
Hazardous industrial waste	Incineration (no energy recovery)	0	0.3379	0.3379

Notes:

1. Units: t.
2. Figures are compiled from each site's environmental management platform and cover 100% of production sites in this report.
3. Industrial waste data align with the Ministry of Environment reporting platform.

7. Appendix

7.01 Appendix I — GRI Content Index

- Explanation of GRI Content Index
- A. Statement of use: KimForest Enterprise has reported the information for the period January 1 to December 31, 2024 with reference to the GRI Standards.
- B. GRI 1 used: GRI 1: Foundation 2021
- C. Applicable GRI Sector Standards: N/A
- GRI Content Index

No.	Disclosure	Corresponding section	Page(s)	Notes / Omissions
General Disclosures				
GRI 2: General Disclosures 2021				
2-1	Organizational details	1.02 About the Company	P8	
2-2	Entities included in the organization's sustainability reporting	1.03.3 Reporting Boundary and Scope	P11	
2-3	Reporting period, frequency and contact point	1.03.2 Reporting Period & Frequency; 1.03.6 Responsibility unit for Sustainability Reporting	P10, P12	
2-4	Restatements of information	1.03.4 Restatements of Information	P11	
2-5	External assurance	1.03.5 External Assurance	P11	

No.	Disclosure	Corresponding section	Page(s)	Notes / Omissions
2-6	Activities, value chain and other business relationships	1.02 About the Company; 4.09 Supply Chain Management	P8, P55	
2-7	Employees	5.01.2.1 Employee Structure	P58	
2-8	Workers who are not employees	5.01.2.1 Employee Structure	P58	
2-9	Governance structure and composition	2.02.1 Governance Structure for sustainability; 2.03.2. Board Composition and Operations; 2.03.3 Functional Committees	P14, P16, P26	
2-10	Nomination and selection of the highest governance body	2.03.2.3 Nomination and Selection	P20	
2-11	Chair of the highest governance body	2.03.2.4 Conflict of Interest	P21	
2-12	Role of the highest governance body in overseeing the management of impacts	2.03.1.1 Role and Oversight of Sustainability Management	P16	
2-13	Delegation of responsibility for managing impacts	2.02.1 Governance Structure for sustainability	P16	
2-14	Role of the highest governance body in sustainability reporting	2.03.1.1 Role and Oversight of Sustainability Management	P16	

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2-15	Conflicts of interest	2.03.2.4 Conflict of Interest recusal	P21	
2-16	Communication of critical concerns	2.02.2 Implementation status	P16	
2-17	Collective knowledge of the highest governance body	2.03.1.3 Continuing Education on Sustainability	P18	
2-18	Evaluation of the performance of the highest governance body	2.03.1.2 Performance Evaluation of Sustainability Oversight	P17	
2-19	Remuneration policies	2.03.2.5 Remuneration Policy	P23	
2-20	Process to determine remuneration	2.03.2.5 Remuneration Policy	P23	
2-21	Annual total compensation ratio	2.03.2.5 Remuneration Policy	P23	
2-22	Statement on sustainable development strategy	2.01 Sustainability Strategy	P13	
2-23	Policy commitments	3.04 Management of Material Topics; 4.03.1 Philosophy, Policies and Codes of conduct; 5.01.1 Human Rights Policy & Commitments	P36, P40, P57	

No.	Disclosure	Corresponding section	Page(s)	Notes / Omissions
2-24	Embedding policy commitments	3.04 Management of Material Topics; 4.03.1 Philosophy, Policies and Codes of conduct; 5.01.1 Human Rights Policy & Commitments	P36, P40, P57	
2-25	Processes to remediate negative impacts	4.04 Communication Channels & Grievance Mechanisms	P44	
2-26	Mechanisms for seeking advice and raising concerns	4.04 Communication Channels & Grievance Mechanisms	P44	
2-27	Compliance with laws and regulations	4.05.2 Regulatory Compliance	P46	
2-28	Membership associations	4.07 Participation in Associations and Organizations	P52	
2-29	Approach to stakeholder engagement	3.01 Stakeholder Engagement	P27	
2-30	Collective bargaining agreements	5.01.5 Labor–Management Communication	P61	
Material Topics				
GRI 3: Material Topics 2021				

No.	Disclosure	Corresponding section	Page(s)	Notes / Omissions
3-1	Process to determine material topics	3.02 Process for Determining Material Topics	P33	
3-2	List of material topics	3.03 List of Material Topics	P36	
3-3	Management of material topics	3.04 Management of Material Topics	P36	
Economic				
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	4.01 Economic Performance	P40	
201-2	Financial implications and other risks and opportunities due to climate change	6.01 Climate Change	P65	
201-3	Defined benefit plan obligations and other retirement plans	4.01 Economic Performance	P40	
201-4	Financial assistance received from government	4.01 Economic Performance	P40	
GRI 202: Market Presence 2016				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.01.3 Diversity, Inclusion and Equality	P59	

No.	Disclosure	Corresponding section	Page(s)	Notes / Omissions
202-2	Proportion of senior management hired from the local community	5.01.3 Diversity, Inclusion and Equality	P59	
GRI 203: Indirect Economic Impacts 2016				
203-1	Infrastructure investments and services supported	5.03.1 Investments in Infrastructure and Support Services	P64	
203-2	Significant indirect economic impacts	5.03.1 Investments in Infrastructure and Support Services	P64	
GRI 204: Procurement Practices 2016				
204-1	Proportion of spending on local suppliers	4.09 Supply Chain Management	P55	
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption	4.03.2 Anti-Corruption Mechanisms	P42	
205-2	Communication and training about anti-corruption policies and procedures	4.03.2 Anti-Corruption Mechanisms	P42	
205-3	Confirmed incidents of	4.03.2 Anti-Corruption Mechanisms	P42	

No.	Disclosure	Corresponding section	Page(s)	Notes / Omissions
	corruption and actions taken			
GRI 206: Anti-competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	4.03.3 Anti-competitive Practices	P44	
GRI 207: Tax 2019				
207-1	Approach to tax	4.02 Taxation	P40	
207-2	Tax governance, control, and risk management	4.02 Taxation	P40	
207-3	Stakeholder engagement and management of concerns related to tax	4.02 Taxation	P40	
207-4	Country-by-country reporting	4.02 Taxation	P40	
Environment				
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	6.03.2 Energy Use	P69	
302-2	Energy consumption outside of the organization	6.03.2 Energy Use	P69	

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302-3	Energy intensity	6.03.2 Energy Use	P69	
302-4	Reduction of energy consumption	6.03.2 Energy Use	P69	
GRI 303: Water and Effluents 2018				
303-1	Interactions with water as a shared resource	6.04.1 Water Management / Reduction Targets	P70	
303-2	Management of water discharge-related impacts	6.04.1 Water Management / Reduction Targets	P70	
303-3	Water withdrawal	6.04.2 Water Use	P71	
303-4	Water discharge	6.04.2 Water Use	P71	
303-5	Water consumption	6.04.2 Water Use	P71	
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	6.02.2 GHG Emissions	P67	
305-2	Energy indirect (Scope 2) GHG emissions	6.02.2 GHG Emissions	P67	
305-3	Other indirect (Scope 3) GHG emissions	6.02.2 GHG Emissions	P67	
305-4	GHG emissions intensity	6.02.2 GHG Emissions	P67	
305-5	Reduction of GHG emissions	6.02.1 GHG Strategy, Methods and Targets	P67	
305-6	Emissions of ozone-depleting substances (ODS)	6.02.2 GHG Emissions	P67	

No.	Disclosure	Corresponding section	Page(s)	Notes / Omissions
GRI 306: Waste 2020				
306-1	Waste generation and significant waste-related impacts	6.05.1 Waste Management / Reduction Targets	P72	
306-2	Management of significant waste-related impacts	6.05.1 Waste Management / Reduction Targets	P72	
306-3	Waste generated	6.05.2 Waste Generation	P72	
306-4	Waste diverted from disposal (transfer)	6.05.2 Waste Generation	P72	
306-5	Waste directed to disposal (direct treatment)	6.05.2 Waste Generation	P72	
GRI 308: Supplier Environmental Assessment 2016				
308-1	New suppliers screened using environmental criteria	4.09 Supply Chain Management	P55	
308-2	Negative environmental impacts in the supply chain and actions taken	4.09 Supply Chain Management	P55	
Social				
GRI 401: Employment 2016				

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401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.01.4 Employee Rights and Benefits	P60	
401-3	Parental leave	5.01.4 Employee Rights and Benefits	P60	
GRI 403: Occupational Health and Safety 2018				
403-1	Occupational health and safety management system	5.02.1 OHS Policy	P63	
403-2	Hazard identification, risk assessment, and incident investigation	5.02.1 OHS Policy	P63	
403-3	Occupational health services	5.02.1 OHS Policy	P63	
403-4	Worker participation, consultation, and communication on OHS	5.02.1 OHS Policy	P63	
403-5	Worker training on OHS	5.02.1 OHS Policy	P63	

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403-8	Workers covered by an OHS management system	5.02.1 OHS Policy	P63	
403-9	Work-related injuries	5.02.2 Occupational Injuries	P64	
403-10	Work-related ill health	5.02.2 Occupational Injuries	P64	
GRI 404: Training and Education 2016				
404-1	Average hours of training per year per employee	5.01.6 Talent Development and Growth	P62	
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404-3	Percentage of employees receiving regular performance and career development reviews	5.01.6 Talent Development and Growth	P62	
GRI 405: Diversity and				

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405-1	Diversity of governance bodies and employees	2.03.2.1 Member and Diversity; 5.01.3 Diversity, Inclusion and Equality	P20, P59	
405-2	Ratio of basic salary and remuneration of women to men	5.01.4 Employee Rights and Benefits	P60	
GRI 406: Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	5.01.3 Diversity, Inclusion and Equality	P59	
GRI 408: Child Labor 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	5.01.1 Human Rights Policy & Commitments	P57	
GRI 409: Forced or Compulsory Labor 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.01.1 Human Rights Policy & Commitments	P57	

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GRI 414: Supplier Social Assessment 2016				
414-1	New suppliers screened using social criteria	4.09 Supply Chain Management	P55	
414-2	Negative social impacts in the supply chain and actions taken	4.09 Supply Chain Management	P55	
GRI 416: Customer Health and Safety 2016				
416-1	Assessment of the health and safety impacts of product	4.08.1 Customer Health and Safety	P55	

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GRI 417: Marketing and Labeling 2016				
417-1	Requirements for product and service information and labeling	4.08.2 Marketing and Labeling	P55	
	Incidents of non-compliance concerning product and service information and labeling	4.08.2 Marketing and Labeling	P55	
	Incidents of non-compliance concerning marketing communications	4.08.2 Marketing and Labeling	P55	
GRI 418: Customer Privacy 2016				
	Substantiated complaints concerning breaches of customer privacy	4.06.2 Customer Privacy Protection	P50	

No.	Disclosure	Corresponding section	Page(s)	Notes / Omissions
	and losses of customer data			

7.02 Appendix II — Climate-related Information

Item	Content	Corresponding section	Page(s)
1	Describe the board of directors and management's oversight and governance of climate-related risks and opportunities.	6.01 Climate Change	P65
2	Describe how the identified climate-related risks and opportunities impact the company's business, strategy, and financials (short-term, medium-term, and long-term).	6.01 Climate Change	P65
3	Describe the impact of extreme climate events and transition actions on financial performance.	6.01 Climate Change	P65
4	Describe how the identification, assessment, and management processes of climate-related risks are integrated into the overall risk management system.	6.01 Climate Change	P65
5	If scenario analysis is used to assess resilience to climate change risks, you should describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts used in the analysis.	6.01 Climate Change	P65
6	If there is a transition plan to manage climate-related risks,	6.01 Climate Change	P65

	describe the contents of the plan, as well as the indicators and targets used to identify and manage physical risks and transition risks.		
7	If internal carbon pricing is used as a planning tool, you should explain the basis for setting the price.	6.01 Climate Change	P65
8	If climate-related targets have been set, you should describe the activities covered, the scope of greenhouse gas emissions, the planned timeline, and the progress achieved each year. If carbon offsets or Renewable Energy Certificates (RECs) are used to meet the targets, you should explain the source and amount of the offset reductions, or the quantity of RECs utilized.	6.01 Climate Change	P65
9-1-1	Greenhouse gas inventory information for the past two years.	6.02.2 GHG Emissions	P67
9-1-2	Greenhouse gas assurance information for the past two years.	6.02.2 GHG Emissions	P67
9-2	Greenhouse gas reduction targets, strategies, and specific action plans.	6.02.2 GHG Emissions	P67

7.03 Appendix III — The SASB (Sustainability Accounting Standards Board) Standards

Disclosure Topics	Indicator Code	Corresponding section	Page(s)	Notes / Omissions

Water Resource Management	TC-ES-104a.1	6.04.1 Water Resource Management or Reduction Targets	P70	
Waste Management	TC-ES-150a.1	6.05.1 Waste Management or Reduction Targets	P72	
Greenhouse Gas Emissions	TC-ES-110a.1	6.02.2 Greenhouse Gas Emissions	P67	
Employee Health and Safety	TC-ES-320a.1	5.02.1 Occupational Health and Safety Policy	P63	
Labor Practices	TC-ES-310a.1	5.01.3 Employee Diversity, Inclusion, and Equality	P59	
Raw Material Sourcing	TC-ES-440a.1	4.09 Supplier Management	P55	
Activity Indicators	TC-ES-000.C	5.01.3 Employee Diversity, Inclusion, and Equality	P59	

7.04 Appendix IV — Assurance Statement or Opinion

Independent Limited Assurance Report

To KimForest Corporation:

We, the independent practitioners, have completed our limited assurance procedures with respect to the Sustainability Report of KimForest Corporation for the year 2024 (ROC year 113) and hereby issue this Limited Assurance Report on the performance indicators disclosed therein.

Subject Matter Information and Applicable Criteria

The performance indicators (hereinafter referred to as the "Subject Matter Information") disclosed by KimForest Corporation and the applicable criteria are detailed in Appendix I, "Summary of Assurance Items."

Responsibilities of Management

Management is responsible for preparing the Subject Matter Information in accordance with the "Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" issued by the Taiwan Stock Exchange and the Global Reporting Initiative (GRI) Standards (Universal Standards and Topic Standards). Management is also responsible for maintaining the necessary internal controls relevant to the preparation of the Subject Matter Information so as to ensure that it is free from material misstatement, whether due to fraud or error.

Responsibilities of the Practitioner

Our responsibility is to plan and perform the limited assurance engagement in accordance with Assurance Standard No. 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information. Based on the procedures performed and the evidence obtained, we provide limited assurance as to whether the Subject Matter Information (as detailed in Appendix I) is free from material misstatement.

A limited assurance engagement is substantially narrower in scope than a reasonable assurance engagement, both in the nature and timing of the

procedures performed, and consequently, the level of assurance obtained is substantially lower than that which would have been obtained in a reasonable assurance engagement.

In planning and performing our assurance procedures, we exercised professional judgment to obtain limited assurance evidence regarding the Subject Matter Information. However, because any internal control system has inherent limitations, there is a possibility that material misstatements may not be detected.

Our assurance procedures included, among others:

1. Making inquiries of management and personnel involved in the preparation of the Subject Matter Information to obtain an understanding of the policies, processes, internal controls, and information systems relevant to its preparation, and to identify areas where material misstatements may exist;

2. Performing procedures such as inspection, recalculation, reperformance, observation, and analytical procedures on selected samples of the Subject Matter Information to obtain limited assurance evidence.

Inherent Limitations

As many of the assurance items relate to non-financial information, the assurance procedures are subject to greater inherent limitations compared to those for financial information. The relevance, materiality, and accuracy of such information may involve significant management judgment, assumptions, and interpretations. Different stakeholders may also have differing perspectives and interpretations of the same information.

Independence and Quality Control

We and our firm have complied with the ethical requirements regarding independence and other relevant ethical standards of professional accountants. The fundamental principles include integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our firm applies Quality Management Standard No. 1, Quality Management for

Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements. This standard requires the firm to design, implement, and operate a system of quality management, including policies and procedures relevant to compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information has not, in all material respects, been prepared in accordance with the applicable criteria.

Other Matters

After the issuance of this Limited Assurance Report, we do not accept responsibility for performing any assurance procedures on any changes made by KimForest Corporation to the Subject Matter Information or the applicable criteria.

Yours faithfully,

Legendary & Steadfast Accountancy (LSA)

Certified Public Accountant

Chia-Jung Chang

2025/8/8

Appendix I – Summary of Assurance Items

No.	Subject Matter Information	Corresponding Section	Applicable Criteria
1	KimForest 2024 Energy Consumption: • Natural gas: 0.50 TJ • Electricity: 1,860.52 TJ • Gasoline: 2,341.72 TJ Total energy consumption: 4,202.74 TJ Renewable energy usage rate: 0%	6.03.2 Energy Usage	GRI 302-1: 2016 – Energy consumption within the organization
2	KimForest 2024 Water Withdrawal (by source): • Third-party – Freshwater: 1.6433 million m^3 Total withdrawal: 1.6433 million m^3 Total consumption: 0 million m^3	6.04.2 Water Usage	GRI 303-3: 2018 – Water withdrawal GRI 303-5: 2018 – Water consumption
3	KimForest 2024 Waste: • Total hazardous waste: 0.3379 metric tons Recycling rate: 0%	6.05.2 Waste Generation	GRI 306-3: 2020 – Waste generated

Note:

In the above table, "KimForest" refers to KimForest Corporation, including its Taipei Headquarters (30F, No. 97, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City), Neihu Plant (4F, No. 128, Xinhu 2nd Rd., Neihu Dist., Taipei City), Taichung Warehouse (1F, No. 78, Chaogui 1st St., Xitun Dist., Taichung City), as well as offices in Hsinchu (5F, No. 68, Zhuangjing 5th St., Zhubei City, Hsinchu County), Taichung (9F-9, No. 213, Chaofu Rd., Xitun Dist., Taichung City), Tainan (11F, No. 1-58, Zhonghua Rd., Yongkang Dist., Tainan City), and Kaohsiung (No. 96, Heti S. Rd., Sanmin Dist., Kaohsiung City).